

Attachment B

CASH WORKING CAPITAL WORKSHEET

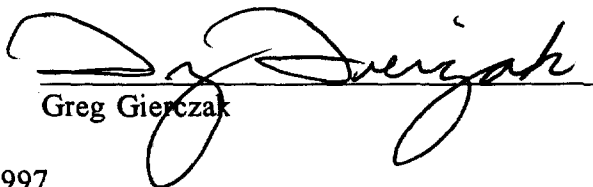
CWC-1

LN	DESCRIPTION	TOTAL COMPANY	ALLOCATION BASIS	Interstate			
				Message Toll		Special Access	
				IntraLATA	InterLATA	IntraLATA	InterLATA
1	PLANT SPECIFIC EXPENSES	16,096,419	S-9,LN 27	0	3,051,594	0	269,051
2	PLANT NON SPECIFIC EXPENSE EXCL DEP & AMORT	-11,103,212	VARIOUS	0	2,148,260	0	187,337
3	CUSTOMER OPERATIONS EXP - MARKETING	3,118,675	S-11,LN 12	0	342,396	0	52,203
4	CUSTOMER OPERATIONS EXP - SERVICES	14,518,457	S-11,LN 44	0	1,737,775	0	27,237
5	CORPORATE OPERATIONS EXPENSE	18,446,602	S-12,LN 13	0	2,907,009	0	206,510
6	EQUAL ACCESS EXPENSE	0	S-12,LN 15	0	0	0	0
7	OTHER EXPENSE - CONTRIBUTIONS	37,593	S-12,LN 14	0	5,924	0	421
8	INTEREST ON CUSTOMER DEPOSITS	22,996	S-12,LN 17	0	4,479	0	383
9	FEDERAL INCOME TAX (ACTUAL)	-9,830,135	S-12,LN 31	0	1,661,833	0	132,747
10	STATE INCOME TAX (ACTUAL)	2,489,302	S-12,LN 32	0	420,829	0	33,616
11	OTHER OPERATING TAX	1,949,615	S-12,LN 33	0	377,213	0	32,895
12	DEFERRED INCOME TAX (ACTUAL)	448,496	S-12,LN 34	0	75,820	0	6,057
13	GROSS RECEIPTS TAX (ACTUAL)	0	RECORDS	0	0	0	0
14	INTEREST ON CAPITAL LEASES	0	S-12,LN 16	0	0	0	0
15	OTHER FIXED CHARGES - OPERATING	3,731,027	S-12,LN 18	0	726,690	0	62,217
16	TOTAL CASH WORKING CAPITAL EXPENSES	81,792,529		0	13,459,822	0	1,010,674
17	CASH WORKING CAPITAL RATIO		RECORDS	0.13425	0.13425	0.13425	0.13425
18	CASH WORKING CAPITAL	10,980,403		0	1,806,941	0	135,680
19	MINIMUM BANK BALANCE	0	/LN 16	0	0	0	0
20	WORKING CASH ADVANCES	0	/LN 16	0	0	0	0
21	TOTAL CASH WORKING CAPITAL	10,980,403		0	1,806,941	0	135,680

DECLARATION OF GREG GIERCZAK

I, Greg Gierczak, am Executive Director - Regulatory for Roseville Telephone Company. I have personal knowledge of the accounting and separations procedures used by Roseville in creating its tariffs. I have read the "Direct Case of Roseville Telephone Company" to which this Declaration is attached. The facts stated therein are true and correct to the best of my knowledge and belief.

I declare under penalty of perjury that the foregoing is true and correct.

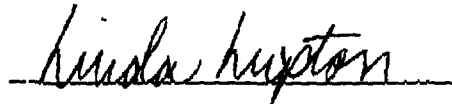

Greg Gierczak

Executed on August 27, 1997

DECLARATION OF LINDA LUPTON

I, Linda Lupton, am Manager - Regulatory. I have read the "Direct Case of Roseville Telephone Company" to which this Declaration is attached. I have reviewed the lead lag study which provided the basis for Roseville's Cash Working Capital requirements which are at issue in the proceeding, and its underlying work papers, and I have personal knowledge of the contents of that lead lag study. The testing of the results of the lead lag study against the experience of the Company during prior years and more recent periods was conducted by me or under my direct supervision and control. The factual discussion of the methodology and the contents of that study are accurately described in the Direct Case and are true and correct to the best of my knowledge and belief. The lead lag study attached to the Direct Case is a true copy of the original study.

I declare under penalty of perjury that the foregoing is true and correct.



Linda Lupton

Executed on August 27, 1997

CERTIFICATE OF SERVICE

I, Judy Ryan, a secretary in the law firm of Fletcher, Heald & Hildreth, P.L.C., hereby certify that true copies of the foregoing Direct Case of Roseville Telephone Company was served this 27th day of August, 1997, upon:

Via U.S. Mail

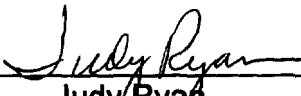
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Judy Ryan